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Attorneys for Plaintiffs

UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

07 CV

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MICHAEL D. LOCKWOOD and

ALGONQUIN CAPITAL MANAGEMENT, LLC, a Connecticut Limited Liability Company,

Plaintiffs,

VS.

JOSEPH MACEDA

Defendant.

Civil Action No.

Rule 7.1 Statement

AUG 24 2007

Pursuant to Fed. R. Civ. P. 7.1, plaintiff ALGONQUIN CAPITAL MANAGEMENT,

LLC, by its undersigned counsel, states that it does not have a parent corporation and no publicly held corporation owns 10% or more of its stock.

By:

Dated: New York, New York August 24, 2007

Respectfully submitted,

SULLIVAN & WORCESTER LLP

Mary Cecilia Sweeney (MS 6047)

Attorneys for plaintiffs